

FIRST REGULAR SESSION

HOUSE BILL NO. 994

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BERKSTRESSER.

Read 1st time March 15, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2184L.011

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax exemptions for railway excursions that traverse state lines and operate on railroads which are part of the national transportation system.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.051, to read as follows:

144.051. Notwithstanding any provision of law to the contrary, there is hereby specifically exempted from the provisions of the state and local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745 and from the computation of the tax levied, assessed or payable pursuant to the state and local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745, all ticket sales for railway excursions that traverse state lines and travel on railroads which operate on standard gauge track that is part of the federal railroad system of transportation and is part of the National Transportation System. For purposes of this section, "railway excursions" means any transportation by such railway regardless of purpose, final destination, or the ability of passengers to disembark while across state lines. The provisions of this section shall be effective for tax years beginning after December 31, 2001.